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Bell Atlantic Network Services, Inc.
1133 20th Street, N.W.
Suite 800
Washington, DC 20036
202 392-6980
FAX 202 392-1369

Marie C. Johns
Executive Director - Regulatory Relations

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SEP 13 1993

FEDERAL COMMUNICATIONS COMMISSION
OFFICE OF THE SECRETARY

DOCKET FILE COPY ORIGINAL

September 13, 1993

EX PARTE

Mr. William F. Caton
Acting Secretary
Federal Communications Commission
1919 M Street, N.W.
Washington, D.C.

92-296 /

Re: CC Docket No. ~~92-226~~

Dear Mr. Caton:

Please be advised that Tom Whittaker and I, representing Bell Atlantic, met with Jeffrey Hoagg, Special Assistant to Commissioner Barrett, to discuss the above-referenced matter.

The attached documents were provided as handouts; please include them in the record as appropriate.

If you have any questions or need additional information, please call me on 202-392-6980.


Attachments

cc: Mr. Hoagg (letter only)

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041

**SIMPLIFICATION OF THE DEPRECIATION REDESCRIPTION PROCESS
FCC DOCKET NO. 92-226**

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SEP 13 1993

**FEDERAL COMMUNICATIONS COMMISSION
OFFICE OF THE SECRETARY**

I. Realities of today's competitive telecommunications marketplace drive the need for depreciation simplification.

- Bell Atlantic should have control and complete accountability for managing depreciation.
- The FCC has the opportunity to develop a forward-looking depreciation process that provides even-handed regulatory oversight to all market participants.
- As the FCC moves swiftly to foster an openly competitive telecommunications market, complete depreciation reform now is a logical and necessary component of its policy.

II. States issues should be recognized and addressed.

- Three-way cooperation among company, state commission and FCC participants will continue.
- States will continue to have authority to provide local regulatory oversight ("Louisiana Decision").
- Several Bell Atlantic states have already recognized the need for depreciation reform as an appropriate response to the competitive marketplace.

III. Safeguards are appropriate to ensure that the public interest is protected.

- Depreciation reform does not equate to deregulation.
- Benchmarking and consistency tests are appropriate criteria for reasonableness.
- First quarter filings should be required.
- Public notice process should remain in place.
- Remaining life calculations are appropriate.

IV. Bell Atlantic recommends that the FCC take a significant, not half-hearted, step towards substantive depreciation reform.

- Allow annual filings, but require filings at least once every three years.
- Filings should include rates, life, salvage, reserves, plus brief explanation of significant changes.
- Conditions: future deficiencies managed by LEC; first quarter filings; price cap regulation in place.
- If conditions are not met, Option A should be imposed.

David K. Hall
Vice President and General Counsel

October 3, 1992

Howard M. Cunningham
Executive Secretary
West Virginia Public Service Commission
P.O. Box 812
Charleston, WV 25323

Dear Mr. Cunningham:

This letter is to inform you of intrastate depreciation rate changes C&P is implementing pursuant to paragraph 6 of the Stipulation in Case No. 90-613-T-PC, which permits C&P to "adjust its depreciation rates consistent with Generally Accepted Accounting Principles as long as the depreciation rate for each account is at or above the depreciation rate last approved by the Commission."

The accounts which are being changed are as follows:

2231	Radio Systems
2232.1	Digital Data Systems
2232.2	Digital Circuit Equipment
2421.1	Aerial Cable - Metallic
2422.1	Underground Cable - Metallic
2426.1	Intrabuilding Cable - Metallic

The changes are required to reflect shorter projected service lives. The new depreciation rates are consistent with Generally Accepted Accounting Principles, and with rates that will be proposed to the Federal Communications Commission in the 1993 Depreciation Rate Study. The data that support the new rates are provided in four (4) attachments, as follows:

Statement A provides a comparison of the new rates with the currently prescribed rates.

Statement B shows the change in annual depreciation accruals resulting from the new depreciation rates.

Statement B-1 shows the change in annual depreciation accruals on an Intrastate basis only, post separations, resulting from the new depreciation rates.

Mr. Cunningham
October 8, 1992
page two

Statement C provides a summary of the book reserves to depreciation rate category.

The Company will use the new rates in booking depreciation expense beginning with the month of September, 1992, retroactive to January 1, 1992.

By copy of this letter, I am also notifying all parties of record in Case No. 90-613-T-PC of these adjustments in C&P's depreciation rates.

Thank you.

Sincerely,

David K. Hall

Enclosures

cc: Parties of record in Case No. 90-613-T-PC

SUMMARY OF DEPRECIATION RATES
ALL VINTAGE RECOVERY

ACCOUNT NUMBER	CLASS OR SUBCLASS OF PLANT	DEPRECIATION RATES IN EFFECT 12/31/91				RATES EFFECTIVE IN 1992			
		REM LIFE YEARS	RESERVE %	FUTURE NET SALVAGE %	RATE %	REM LIFE YEARS	RESERVE %	FUTURE NET SALVAGE %	RATE %
		A	B	C	D	E	F	G	H
2112	MOTOR VEHICLES	3.4	51.6	11.0	10.1				10.1
2116	GARAGE WORK EQPT.	9.7	31.3	0.0	0.6				0.6
2118	OTHER WORK EQPT	9.6	24.7	0.0	7.3				7.3
2121	BUILDINGS	20.0	24.0	1.0	2.6				2.6
2122	FURNITURE	0.2	20.1	3.0	7.4				7.4
2123.1	OFFICE EQUIPMENT								
	2123.1 OFC. SUP. EQ.	6.7	10.7	6.0	13.4				13.4
	2123.2 COMP COMM EQ	0.1	36.4	0.0	9.3				9.3
2124	COMPUTERS	3.1	67.0	6.0	12.1				12.1
2211	ANALOG SWITCHING	3.4	20.0	10.0	0.0				0.0
2212	DIGITAL SWITCHING	12.2	16.7	6.0	0.6				0.6
2216	ELECTRO-MECHANICAL								
	2216.1 SXS SWITCH.	0.0	103.0	-3.0	0.0				0.0
	2216.2 CROSSBAR	0.0	00.2	-2.0	16.3				16.3
2220	OPERATOR SYSTEMS								
	2220.2 OP SYS ANALOG	2.4	00.1	0.0	6.0				6.0
	2220.1 OPER SYS DIG	0.0	10.4	6.0	7.0				7.0
2231	RADIO SYSTEMS	7.0	41.6	3.0	7.0	0.2	47.4	3.0	0.0
2232	CIRCUIT EQUIPMENT								
	2232.1 DIGITAL SYS	4.0	52.0	1.0	11.6	0.1	24.0	1.0	24.1
	2232.2 DIGITAL CKT	0.0	33.0	1.0	0.7	6.0	30.0	1.0	10.6
	2232.3 ANALOG CKT	4.0	10.6	0.0	17.0				17.0
2361	PUBLIC TELEPHONE	7.0	42.1	1.0	6.0				0.0
2302	OTHER TERMINAL EQPT								
	2302.1 TEL & MISC	0.7	01.7	1.0	2.1				2.1
	2302.7-9 OTH TERM	0.1	42.7	11.0	6.1				6.1
2411	POLES	10.0	37.7	-40.0	6.4				0.4
2421	AERIAL CABLE	16.1	32.3	-21.0	6.0	12.7	40.0	-21.0	0.3
2422	UNDERGROUND CABLE	10.2	22.0	-17.0	6.2	14.1	20.0	-17.0	0.2
2423	BURIED CABLE	10.0	32.4	-7.0	6.0				0.0
2424	SUBMARINE CABLE	7.1	64.7	0.0	0.4				0.4
2420	INTRABLDG CABLE	9.9	37.1	-21.0	0.6	0.4	27.7	-21.0	0.0
2441	CONDUIT SYSTEMS	37.0	13.0	-0.0	2.6				2.6

NET BOOK BEING AMORTIZED OVER THREE YEARS STARTING 1/1/91

CHANGES IN ANNUAL DEPRECIATION ACCRUALS
RESULTING FROM CHANGES IN DEPRECIATION RATES
(\$000)

ACCOUNT NUMBER	CLASS OR SUBCLASS OF PLANT	ACCRUALS BASED ON		ACCRUALS BASED ON		CHANGES IN ACCRUALS
		1/1/92 INST	RATES IN EFFECT 12/31/91	RATES EFFECTIVE 1992		
		I	J=I	K=H+I		L=K-J
2112	MOTOR VEHICLES	10,601	1,070	1,070		0
2116	GARAGE WORK EQPT.	1,210	70	70		0
2118	OTHER WORK EQPT	11,003	003	003		0
2121	BUILDINGS	101,006	2,642	2,642		0
2122	FURNITURE	2,002	221	221		0
2123.1	OFFICE EQUIPMENT					
	2123.1 OFC. SUP. EQ.	2,073	300	300		0
	2123.2 COMP COMM EQ	14,120	1,313	1,313		0
2124	COMPUTERS	11,331	1,371	1,371		0
2211	ANALOG SWITCHING	20,070	0	0		0
2212	DIGITAL SWITCHING	217,040	14,100	14,100		0
2216	ELECTRO-MECHANICAL					
	2216.1 SXS SWITCH.	322	0	0		0
	2216.2 CROSSBAR	100	17	17		0
2220	OPERATOR SYSTEMS					
	2220.2 OP SYS ANALOG	3,002	231	231		0
	2220.1 OPER SYS DIG	3,222	256	256		0
2231	RADIO SYSTEMS	20,700	1,036	1,036		21
2232	CIRCUIT EQUIPMENT					
	2232.1 DIGITAL SYS	400	40	00		50
	2232.2 DIGITAL CKT	103,166	10,730	20,201		1,515
	2232.3 ANALOG CKT	33,007	6,021	6,021		0
2361	PUBLIC TELEPHONE	10,061	736	736		21
2362	OTHER TERMINAL EQPT					
	2362.1 TEL & MISC	1,200	27	27		0
	2302.7-9 OTH TERM	0,767	346	346		0
2411	POLES	07,040	0,211	0,211		0
2421	AERIAL CABLE	303,000	21,422	22,074		1,462
2422	UNDERGROUND CABLE	40,764	2,431	2,000		400
2423	BURIED CABLE	127,663	0,001	0,001		0
2424	SUBMARINE CABLE	602	30	30		0
2420	INTRACABLE CABLE	10,020	1,603	1,044		201
2441	CONDUIT SYSTEMS	30,390	010	010		0
	TOTALS	1,372,200	01,067	05,064		3,707
	COMPOSITES		0.7	7.0		

OCT 7, 1992

STATE: WEST VIRGINIA

INTRASTATE

CHANGE IN ANNUAL DEPRECIATION ACCRUALS RESULTING
FROM CHANGES IN DEPRECIATION RATES
(000)

STATEMENT A-1

ACCOUNT NUMBER	CLASS OR SUBCLASS OF PLANT	TOTAL COMPANY 1/1/92 INVESTMENT	INTRASTATE INVESTMENT	ACCRUALS BASED ON RATES IN EFFECT 12/31/91	ACCRUALS BASED ON RATES EFFECTIVE 1/1/92	CHANGES IN ACCRUALS
2112	MOTOR VEHICLES	19,581	14,396	1,454	1,454	0
2116	GARAGE WORK EQUIP.	1,216	894	59	59	0
2116	OTHER WORK EQUIP.	11,003	8,090	591	591	0
2121	BUILDINGS	101,665	74,746	1,869	1,869	0
2122	FURNITURE	2,992	2,200	163	163	0
2123	OFFICE EQUIPMENT					
	2123.1 OFC. SUP. EQ.	2,973	2,186	293	293	0
	2123.2 COMP. COMM. EQ.	14,120	10,381	965	965	0
2124	COMPUTERS	11,331	8,331	1,008	1,008	0
2211	ANALOG SWITCHING	25,670	22,071	0	0	0
2212	DIGITAL SWITCHING	217,046	179,620	11,675	11,675	0
2216	ELECTRO-MECHANICAL					
	2216.1 SXS SWITCH.	322	266	0	0	0
	2216.2 CROSSBAR	109	90	14	14	0
2220	OPERATOR SYSTEMS					
	2220.2 OP SYS ANALOG	3,982	2,825	164	164	0
	2220.1 OPER SYS DIG	3,222	2,286	181	181	0
2231	RADIO SYSTEMS	20,700	12,667	1,001	1,013	13
2232	CIRCUIT EQUIPMENT					
	2232.1 DIGITAL SYS	400	245	28	59	31
	2232.2 DIGITAL CKT	193,155	118,195	11,465	12,410	946
	2232.3 ANALOG CKT	33,067	20,234	3,440	3,440	0
2361	PUBLIC TELEPHONE	10,651	7,990	651	651	0
2362	OTHER TERMINAL EQPT					
	2362.1 TEL & MISC	1,268	951	20	20	0
	2362.7-9 OTH TERM	8,757	5,069	259	259	0
2411	POLES	97,049	71,420	4,571	4,671	0
2421	AERIAL CABLE	363,086	267,232	15,767	18,836	1,069
2422	UNDERGROUND CABLE	48,754	34,411	1,789	2,133	344
2423	BURIED CABLE	127,553	83,879	6,478	6,478	0
2424	SUBMARINE CABLE	592	436	28	28	0
2426	INTRABUILDING NETWORK CA	18,628	13,710	1,165	1,357	192
2441	CONDUIT SYSTEMS	36,398	26,789	670	670	0
	TOTALS	1,372,290	1,001,617	65,666	68,259	2,593
	COMPOSITES			0.0	0.0	

SUMMARY OF RESERVES 1-1-02
(1000)

ACCOUNT CATEGORY		1-1-02 INVESTMENT	BOOK RESERVE		AVERAGE SERVICE LIFE	AVERAGE REMAINING LIFE	AVERAGE NET SALVAGE	FUTURE NET SALVAGE	RESERVE REQUIREMENT	
			AMOUNT	PERCENT					AMOUNT	PERCENT
		A	B	C=B/A	D	E	F	G	H	I
2112	MOTOR VEHICLES	10,501	10,323	62.7	7.6	3.4	11	11	0,203	17.0
2116	GARAGE WORK EQPT.	1,210	304	26.0	13.2	0.7	6	0	204	21.2
2110	OTHER WORK EQPT	11,003	2,034	26.0	12.0	0.6	11	0	3,070	27.0
2121	BUILDINGS	101,006	26,200	24.0	39.0	20.0	2	1	20,020	26.0
2122	FURNITURE	2,092	671	10.1	12.6	0.2	3	3	700	26.0
2123.1	OFFICE EQUIPMENT									
	2123.1 OFC. SUP. EQ.	2,073	1,001	36.7	0.0	6.7	0	6	1,066	36.6
	2123.2 COMP COMM EQ	14,120	0,000	43.0	10.7	0.1	10	0	6,747	40.7
2124	COMPUTERS	11,331	6,370	47.4	7.0	3.1	0	6	0,163	51.3
2211	ANALOG SWITCHING	20,070	-1,400	-6.0	10.0	3.4	0	10	10,216	60.0
2212	DIGITAL SWITCHING	217,040	43,301	20.0	14.7	12.2	6	6	36,102	10.2
2210	ELECTRO-MECHANICAL									
	2210.1 SXS SWITCH.	322	-403	-143.0	0.0	0.0	-1	-3	203	91.1
	2210.2 CROSSBAR	109	-230	-210.0	0.0	0.0	-2	-2	00	00.0
2220	OPERATOR SYSTEMS									
	2220.2 OP SYS ANALOG	3,002	4,023	101.0	0.0	2.4	0	0	2,007	73.0
	2220.1 OPER SYS DIG	3,222	024	10.4	11.3	0.0	6	6	300	11.0
2231	RADIO SYSTEMS	20,700	0,304	46.3	13.1	0.2	3	3	10,670	61.1
2232	CIRCUIT EQUIPMENT									
	2232.1 DIGITAL SYS	400	03	20.7	0.7	3.1	1	1	264	63.7
	2232.2 DIGITAL CKT	103,166	70,920	30.7	11.0	6.0	1	1	00,307	40.0
	2232.3 ANALOG CKT	33,007	3,946	11.0	0.0	4.0	0	0	10,004	51.0
2361	PUBLIC TELEPHONE	10,061	4,027	46.3	11.0	7.0	16	1	1,202	40.3
2302	OTHER TERMINAL EQPT									
	2302.1 TEL & MISC	1,200	1,273	100.4	14.2	0.7	10	4	670	63.6
	2302.7-9 OTH TERM	0,760	2,407	37.0	10.3	0.1	7	11	460	0.0
2411	POLES	07,040	41,206	42.6	23.0	10.0	-37	-40	43,301	44.7
2421	AERIAL CABLE	303,000	132,234	30.4	23.0	12.7	-10	-21	124,630	34.3
2422	UNDERGROUND CABLE	40,764	10,000	23.3	20.0	14.1	-16	-17	21,920	40.0
2423	BURIED CABLE	127,663	61,700	40.0	10.0	10.0	-0	-7	60,002	40.1
2424	SUBMARINE CABLE	602	304	00.0	22.0	7.1	0	0	401	07.7
2420	INTRABUILDING CABLE	10,020	0,343	60.2	10.7	0.4	-10	-21	7,626	40.4
2441	CONDUIT SYSTEMS	30,300	7,302	20.3	47.0	37.0	-0	-0	0,000	22.2
TOTAL		1,372,200	443,707	32.3					406,647	30.1

New Jersey Bell Telephone Company
540 Broad Street
Newark, New Jersey 07101
201 649-2291

Dennis Bone
Vice President
External Affairs

May 21, 1993

Mr. Michael P. Gallagher, Director
Division of Telecommunications
Board of Regulatory Commissioners
Two Gateway Center
Newark, New Jersey 07102

Re: Annual Depreciation Report Submitted for
Review by the Board's Staff

Dear Mr. Gallagher:

Enclosed for review by the Board's Staff is New Jersey Bell's report of intrastate depreciation rate changes for 1993 that result from Opportunity New Jersey. This report is submitted pursuant to the Plan for alternative regulation for New Jersey Bell approved by the Board in its May 6, 1993 Decision and Order in Docket No. TO92030358.

The report details and explains on an account by account basis the 1993 depreciation rate adjustments that result from Opportunity New Jersey deployment. The report includes supporting documentation in addition to the composite total rate. As shown, New Jersey Bell has used the same depreciation methods and techniques as previously approved by the Board, including the straight line method of depreciation.

New Jersey Bell's depreciation rate adjustments for 1993 meet the criteria for Staff concurrence. As stated by the Board in its May 6, 1993 Decision and Order, at page 61:

"If Staff finds that these depreciation rate changes are consistent with ONJ and current Board practices, Staff will provide the Board with a report and the Company shall be allowed to implement the depreciation rate changes unless otherwise directed by the Board."

New Jersey Bell's depreciation rates have not been adjusted on an intrastate basis since the Board last approved the current rates in 1988. Accordingly, New Jersey Bell requests concurrence that the effective date for the depreciation rate changes be January 1, 1993, which is the beginning of the current annual accounting period.

To assist Staff in its timely review and report to the Board, New Jersey Bell will make itself available to answer any questions that the Staff may have.

Very truly yours,

A handwritten signature in dark ink, appearing to read "David B. Ben", written in a cursive style.

Enclosure

NEW JERSEY BELL TELEPHONE COMPANY

REPORT OF INTRASTATE DEPRECIATION RATE CHANGES FOR 1993

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SECTION I

REPORT SUMMARY

This depreciation report details and explains on an account by account basis the 1993 depreciation rate changes for the accounts most impacted by the implementation of Opportunity New Jersey (ONJ). These changes result in an estimated increase in intrastate depreciation expense for 1993 of \$58.4 million, and an increase in the composite depreciation rate from the current level of 6.5% to 7.6%.

The ONJ service capability platforms are: Advanced Intelligent Network (AIN); NarrowBand Digital; WideBand Digital; and BroadBand Digital. Deployment of the technology required to provide these platforms results in depreciation rate changes for 1993 in the investment accounts for Analog Switching, Aerial Cable, and Underground Cable, as well as the related accounts for Digital Switching, Digital Circuit Equipment, Analog Circuit Equipment, and Buried Cable.

The ONJ service capability platforms are evolutionary in nature. For example, the AIN and NarrowBand Digital platforms will require access to digital switching, while a BroadBand Digital platform will require high-speed video switching capabilities. Likewise, each successive platform has a requirement for significantly shorter copper loops. Consequently, the 1993 depreciation rate adjustments include substantial changes in the analog switching account that correspond to the introduction of the NarrowBand platform. Similarly, there are relatively lesser impacts on copper cable accounts consistent with a prudent balance between the need to shorten copper loop lengths as each platform is developed, and the continually increasing availability of new technology.

ADVANCED INTELLIGENT NETWORK

AIN, which will enable services such as Multi-location Business Service Extension Dialing, Area Number Calling and NPA/NXX screening, has several features already in service. Additional releases scheduled through 1998 are required for Automatic Call Forwarding and Vendor Messaging Service. The widespread implementation of these services will require digital switch upgrades. Full AIN capability is targeted for 1998.

NARROWBAND

Some NarrowBand Digital platform capabilities, such as ISDN (up to 144 kilobits/second) began to be deployed in 1992. Full NarrowBand Digital capability, targeted for 1998, requires access to digital switching, switch software enhancements and the shortening of the longest copper loops with digital loop carrier.

SECTION I

REPORT SUMMARY
(Continued)

WIDEBAND

Increased implementation of a WideBand Digital platform (up to 1.5 megabits/second) will begin in 1994, at which time services such as distance learning networks, multimedia information, VCR quality video on demand, and video telephone will become available. New Jersey Bell is already working on a distance learning trial, called Project Explore, in Union City. The target date for 95% WideBand Digital capability is the year 2000. It will require access to digital switching and high speed digital switching modules, as well as shortening of copper loops, which will mean more fiber in the feeder routes.

BROADBAND

Under ONJ, a BroadBand Digital platform (above 1.5 megabits/second), which will provide the capability for interactive two-way video and high definition video for medical imaging, among other things, will begin to be deployed in 1996, assuming the availability of required supporting technology. Implementation of the BroadBand Digital platform requires access to a fully digital network with high-speed video switching capabilities, which can advance the replacement or enhancement of many of today's digital switches. The current technology requires fiber to the curb that would minimize the use of the copper cable investment. Under ONJ, full BroadBand capability is targeted for 2010.

New Jersey Bell has announced plans to build fiber-optic networks in three Morris County towns and Dover Township to provide the nation's first large scale "video dial tone" service that will facilitate new options in entertainment, education and health care. These projects are major undertakings that underscore New Jersey Bell's commitment to advancing telecommunications technology in the State.

SECTION II

DEPRECIATION STUDY PROCEDURES AND METHODS

I. DEPRECIATION RATE METHODS

The methods and techniques for depreciation of telecommunications plant and equipment relied upon by New Jersey Bell to determine the 1993 depreciation rate adjustments resulting from ONJ have been previously approved by the Board. This includes the straight line method of depreciation. The depreciation rate for each account is based on an estimated remaining life which is a composite of Equal Life Group (ELG) and Vintage Group (VG) vintages, using gross plant weighting and future net salvage for all vintages.

The remaining life depreciation rate is calculated as follows:

$$RLR\% = \frac{100\% - FNS - DEPRECIATION\ RESERVE\%}{ARL}$$

where:

RLR = Remaining Life Rate

FNS = Future Net Salvage

ARL = Composite Average Remaining Life

II. DEFINITION OF TERMS:

Average Remaining Life (ARL)

The weighted average life that remaining survivors of a group of plant can be expected to live in the future.

Average Year of Final Retirement (AYFR)

A weighted average retirement date for all equipment in a category based on the investment and estimated year of retirement for each piece of equipment.

Future Net Salvage (FNS)

Net salvage (gross salvage less cost of removal) anticipated from the remaining plant in service.

Projection Life (P-Life)

A curve used to calculate the vintage by vintage remaining lives which are subsequently composited to an account's remaining life.

SECTION III

SUMMARY DESCRIPTION OF ACCOUNT CHANGES

ACCOUNT 2211 - ANALOG SWITCHING

The investment in this account includes all space division (analog) switching equipment located in central offices of the Electronic Switching System (ESS) type. It also includes the investment in remote analog electronic switches. Although the ESS is a telephone switching network controlled by a highly specialized computer, it still uses electromechanical devices to make voice connections. The computer (processor) with its Stored Program Control (SPC) makes the ESS much more efficient than its totally electromechanical forerunners. Nevertheless, the evolution to digital technology is essential to support ONJ capabilities.

As of January 1, 1993, fifty-six (56) central offices are analog with Stored Program Control. These offices serve approximately 43% of New Jersey Bell's existing network access lines. ONJ contemplates an accelerated retirement of the analog switches. For example, to achieve full AIN and NarrowBand Digital capabilities by 1998 requires access to digital switching and switch software enhancements throughout all of New Jersey Bell's service area. That results in an estimated Analog Switch AYFR of 1996.1, which translates to the new depreciation rate of 16.4%.

SECTION III

ACCOUNT 2212 - DIGITAL SWITCHING

This account consists of the investment in stored program digital switches and their associated equipment, as well as the investment in CO/LAN and Packet Switching equipment. This account also contains all central office dial equipment employing stored program control technology to switch calls through a time division matrix. The digital switching network is controlled by a highly specialized computer (processor). Unlike an analog switch, the physical path through the network is not dedicated to a single connection. It is time-shared to switch a number of coded signals. The processor controls the interface devices and the switch network.

Digital switches offer a wide variety of digital services that enable integrated circuit/packet transfer not available on the analog switches. In addition to new services, the digital switch provides direct interfaces with digital carrier in the loop and interoffice trunks, thus consolidating the number of network elements required to provision service.

The addition of digital switches, which are necessary for all ONJ service platform capabilities, causes not only the retirement of analog switches, but also the removal and retirement of some older digital equipment. Consequently, the estimated average remaining life years have decreased from 12.8 years to 10.3 years based on a rojection life of 17.5 years. This account has a new depreciation rate of 6.7%. This new rate is also consistent with the FCC's 20 year span method, which is a procedure unique to the Digital Switch account.

SECTION III

ACCOUNT 2232.2 - DIGITAL CIRCUIT EQUIPMENT

Digital Circuit Equipment consists of central office equipment used to multiplex, demultiplex, code, decode, regenerate, test, balance and control digital signals over communications transmission channels. The equipment is primarily located in central offices and in outside plant vaults and enclosures. It is used to provide interoffice message trunking, special service circuits and subscriber loop carrier for local exchange service through the transmission network.

Digital Circuit Equipment supports all ONJ service capabilities, including the future BroadBand platform. This account is also affected by the adoption of SONET (Synchronous Optical Network) standards. NJB has chosen integrated, fiber-based SONET as the most efficient transmission network standards currently available. SONET's efficiency is found in its flexibility to provide interoffice, feeder and distribution services; its ability to support all ONJ service capabilities; and in its survivability attributes. With regard to the multiplexing component of this account, SONET multiplexing equipment is becoming the international transport standard. Existing digital circuit equipment that is non-SONET compatible will require replacement with equipment that is SONET compatible. The circuit equipment retirements associated with the transition to SONET compatibility shorten the useful remaining life of existing Digital Circuit Equipment.

he estimated average remaining life has decreased from 8.3 years to 7.1 years based on an estimated projection life of 13 years. This life combined with an estimated future net salvage of -4.0% results in a depreciation rate of 9.2%.

ACCOUNT 2232.3 - ANALOG CIRCUIT EQUIPMENT

The investment in this account includes analog circuit equipment which is central office equipment used to amplify, modulate, demodulate, test, balance and control analog signals over communications transmission channels. The equipment is primarily located in Central Offices, manholes, cabinets, huts, other company locations or on poles. This account also includes the investment in associated material used in the construction of these items.

Whether providing for the NarrowBand, WideBand or BroadBand Digital platforms of ONJ, there will be an accelerated retirement of the analog switch and any associated analog circuit equipment. Consequently, the estimated average remaining life has decreased from 6.8 years to 3.8 years based on a projection life of 11 years. This life combined with an estimated future net salvage of -8.0% results in a depreciation rate of 9.6%.

SECTION III

ACCOUNT 2421, 2422, 2423 - CABLE

The investment in these accounts is comprised of all Aerial, underground, and Buried cable. The same projection life has been used for both subscriber and trunk cables in preparation for combining the categories in the future. With the introduction of SONET technology the distinction between trunk and subscriber cable is becoming increasingly blurred. Additionally, all fiber rates are based on a 25 year projection life.

Account 2421 (Aerial Cable) includes the original cost of aerial cable, drop and block wire served by such cable or aerial wire, all cable in underground conduit extending from a pole, a building (except central office building), or other structure to the first manhole or service box in a run of underground cable, underground dips of aerial cable, and cable supported on bridges by suspension strand; as well as the cost of other material used in the construction of such plant. Evolution through the ONJ technology service platforms will result in shorter copper loops over time. To reflect this, including the BroadBand platform need (using currently available technology) to shorten the copper loop by placing fiber in the feeder routes, the depreciation rate for aerial subscriber cable changes from 4.8% to 5.1%. Aerial trunk plant, however, is not significantly affected by the ONJ service platforms. Accordingly, its average remaining life years have not changed. Nevertheless, the depreciation rate for the aerial trunk category changes from 7.3% to 6.8%. As previously noted, the same projection life has been set for both trunk and subscriber categories of this account, and the impact on the account as a whole is a substantial increase in depreciation.

Account 2422 (Underground Cable) includes the original cost of underground cable installed in conduit as well as all other material used in the construction of such plant. Underground subscriber cables are predominately used in the urban and suburban areas as feeder facilities. Again, with each evolution through the ONJ technology service platforms, shorter copper loops will be in place and more fiber will be placed in the feeder routes. Consequently, the depreciation rate for underground subscriber cable has increased from 4.4% to 6.5%, and the trunk cable (again, minimally affected) increased from 4.1% to 4.9%.

SECTION III

ACCOUNT 2421, 2422, 2423 - CABLE (Continued)

Account 2423 (Buried Cable) includes the original cost of buried cable, wire, loading coils, associated terminals located above ground along buried routes and the cost of other material used in the construction of such plant. This account also includes the cost of trenching for and burying cable not run in a conduit or not classifiable to account 2441 Conduit Systems. With each evolution through the ONJ technology service platforms, shorter copper loops will be in place and more fiber will be placed in the feeder routes. Buried cable is used both as distribution cable and, in the sandy soils of central and southern New Jersey, as feeder cable. Consequently, the depreciation rate for buried cable has increased from 4.4% to 5.2%.

The previous and new projection lives for cable facilities are detailed below:

Account	Previous P-Life	New P-Life
Aerial Cable Sub. Met	26.0	22.0
Aerial Cable Trunk Met	24.0	22.0
Underground Cable Sub. Met	35.0	25.0
Underground Cable Trunk Met	29.0	25.0
Buried Cable	29.0	25.0

COMPANY: NEW JERSEY BELL
STATEMENT A

SUMMARY OF DEPRECIATION RATES
ALL VINTAGE RECOVERY

DEPRECIATION RATES IN EFFECT 12/31/92

RATES EFFECTIVE IN 1993

ACCT NUMBER	CLASS OR SUBCLASS OF PLANT	REM LIFE YEARS	RESERVE %	FUTURE NET SALVAGE %	RATE %	REM LIFE YEARS	RESERVE %	FUTURE NET SALVAGE %	RATE %
		A	B	C	D	E	F	G	H
2112	MOTOR VEHICLES	5.4	33.7	12.0	10.1				10.1
2113	AIRCRAFT	4.5	34.7	31.0	7.6	4.5	72.9	31.0	0.0 *
2115	GARAGE WORK EQUIP	6.6	30.3	0.0	10.5				10.5
2116	OTHER WORK EQUIP	6.3	40.5	0.0	9.4				9.4
2121	BUILDINGS	25.0	25.7	3.0	2.9				2.9
2122	FURNITURE	13.9	22.1	1.0	5.5				5.5
2123	OFFICE EQUIPMENT								
	OFFICE SUPPORT EQUIP	4.3	20.3	8.0	14.8				14.8
	COMPANY COMM. EQUIP	5.1	41.3	3.0	10.3				10.3
2124	COMPUTERS	3.5	39.5	7.0	15.3				15.3
2211	ANALOG SWITCHING	8.0	31.4	0.0	8.6	3.5	42.7	0.0	16.4
2212	DIGITAL SWITCHING	12.3	9.6	3.0	6.8	10.3	28.0	3.0	6.7
2220	OPERATOR SYSTEMS								
	DIGITAL OPERATOR SYS	4.2	64.1	-9.0	10.7				10.7
	ANALOG OPERATOR SYS	4.2	64.1	-9.0	10.7				10.7
2231	RADIO SYSTEMS	10.0	37.3	-5.0	6.8				6.8
2232	CIRCUIT EQUIPMENT								
	DIGITAL DATA SYSTEMS	3.2	52.3	-3.0	15.7				15.7
	DIGITAL CIRCUIT	8.3	31.1	-4.0	8.3	7.1	38.7	-4.0	9.2
	ANALOG CIRCUIT	6.3	40.1	-8.0	10.0	3.3	71.6	-8.0	9.6
2351	PUBLIC TELEPHONES	6.2	43.0	3.0	8.7				8.7
2362	OTHER TERMINAL EQPT	4.4	60.6	-3.0	9.6				9.6
2411	POLES	25.0	57.2	-89.0	5.3				5.3
2421	AERIAL CABLE								
	AERIAL CABLE-SUB	16.2	36.3	-14.0	4.3	12.4	38.9	-14.0	6.1
	AERIAL CABLE-TRK	11.2	20.1	-2.0	7.3	11.2	26.4	-2.0	6.3
2422	UNDERGROUND CABLE								
	U.G. CABLE-SUBSCRIBER	23.0	27.4	-28.0	4.4	14.1	36.2	-28.0	6.5
	U.G. CABLE-TRUNK	16.9	34.3	-4.0	4.1	12.9	40.3	-4.0	4.9
2423	BURIED CABLE	18.9	24.6	-7.0	4.4	14.7	30.5	-7.0	5.2
2424	SUBMARINE CABLE	11.5	63.0	-10.0	4.1				4.1
2426	INTRABUILDING CABLE	13.7	2.9	-14.0	8.1				8.1
2441	CONDUIT SYSTEMS	45.0	23.7	-5.0	1.3				1.3

* Depreciation Rate for Aircraft set to 0. Reserve percentage plus future net salvage equals service value.

COMPANY: NEW JERSEY BELL
STATEMENT B

CHANGE IN ANNUAL INTRASTATE DEPRECIATION ACCRUALS
RESULTING FROM CHANGES IN DEPRECIATION RATES
(\$000)

ACCT NUMBER	CLASS OR SUBCLASS OF PLANT	TOTAL COMPANY 1/1/93 INVESTMENT	INTRASTATE INVESTMENT	ACCRUALS WITH 1992 DEPRECIATION RATES	ACCRUALS WITH 1993 DEPRECIATION RATES	CHANGES IN ACCRUALS
		I	J	K=J*Y	L=J*W	M=L-K
2112	MOTOR VEHICLES	141,637	104,627	10,567	10,567	0
2113	AIRCRAFT	6,379	4,767	362	0	-362
2115	GARAGE WORK EQUIP	6,332	4,677	491	491	0
2116	OTHER WORK EQUIP	59,197	43,729	4,111	4,111	0
2121	BUILDINGS	577,909	426,901	12,380	12,380	0
2122	FURNITURE	16,923	11,023	606	606	0
2123	OFFICE EQUIPMENT					
	OFFICE SUPPORT EQUIP	21,852	16,142	2,389	2,389	0
	COMPANY COMM. EQUIP	101,533	75,002	8,100	8,100	0
2124	COMPUTERS	333,742	246,535	37,720	37,720	0
2211	ANALOG SWITCHING	556,620	431,881	37,142	70,829	33,687
2212	DIGITAL SWITCHING	958,391	743,616	50,566	49,822	-744
2220	OPERATOR SYSTEMS					
	DIGITAL OPERATOR SYS	39,171	34,130	3,652	3,652	0
	ANALOG OPERATOR SYS	11,730	10,220	1,094	1,094	0
2231	RADIO SYSTEMS	24,664	13,496	918	918	0
2232	CIRCUIT EQUIPMENT					
	DIGITAL DATA SYSTEMS	36,316	19,872	3,120	3,120	0
	DIGITAL CIRCUIT	1,162,692	636,225	55,988	58,533	2,545
	ANALOG CIRCUIT	225,094	123,172	12,317	11,824	-493
2351	PUBLIC TELEPHONES	70,721	53,062	4,616	4,616	0
2362	OTHER TERMINAL EQPT	74,747	56,083	5,384	5,384	0
2411	POLES	154,607	113,203	6,000	6,000	0
2421	AERIAL CABLE					
	AERIAL CABLE-SUB	1,109,504	812,379	38,994	49,555	10,561
	AERIAL CABLE-TRK	22,527	16,568	1,209	1,127	-83
2422	UNDERGROUND CABLE					
	U.G. CABLE-SUBSCRIBER	663,302	485,670	21,369	31,569	10,199
	U.G. CABLE-TRUNK	168,021	123,025	5,044	6,028	984
2423	BURIED CABLE	353,277	258,670	11,381	13,451	2,069
2424	SUBMARINE CABLE	4,928	3,609	148	148	0
2426	INTRABUILDING CABLE	157,014	114,966	9,312	9,312	0
2441	CONDUIT SYSTEMS	601,291	440,265	7,925	7,925	0
	TOTALS	7,658,222	5,423,516	352,906	411,270	58,364
	COMPOSITES			6.5	7.6	

COMPANY: NEW JERSEY BELL
STATEMENT C

SUMMARY OF RESERVES 1-1-93
(3000)

ACCT NUMBER	CLASS OR SUBCLASS OF PLANT	TOTAL COMPANY	BOOK RESERVE		AVERAGE	FUTURE
		1/1/93			REMAINING	NET
		INVESTMENT	AMOUNT	PERCENT	LIFE	SALVAGE
		A	B	C=B/A	D	E
2112	MOTOR VEHICLES	141,637	54,274	38.3	5.4	12
2113	AIRCRAFT	6,379	4,651	72.9	4.5	31
2115	GARAGE WORK EQUIP	6,332	979	15.5	6.6	0
2116	OTHER WORK EQUIP	59,197	23,769	40.2	6.3	0
2121	BUILDINGS	577,909	178,945	30.9	25.0	3
2122	FURNITURE	14,923	4,186	28.0	13.9	1
2123	OFFICE EQUIPMENT					
	OFFICE SUPPORT EQUIP	21,852	11,512	52.7	4.8	8
	COMPANY COMM. EQUIP	101,533	51,272	50.5	5.1	3
2124	COMPUTERS	333,742	164,588	49.3	3.5	7
2211	ANALOG SWITCHING	556,620	237,890	42.7	3.5	0
2212	DIGITAL SWITCHING	958,391	268,809	28.0	10.3	3
2220	OPERATOR SYSTEMS					
	DIGITAL OPERATOR SYS	39,171	16,295	41.6	4.2	-9
	ANALOG OPERATOR SYS	11,730	10,519	89.7	4.2	-9
2231	RADIO SYSTEMS	24,664	13,373	54.2	10.0	-5
2232	CIRCUIT EQUIPMENT					
	DIGITAL DATA SYSTEMS	36,316	35,836	98.7	3.2	-3
	DIGITAL CIRCUIT	1,162,692	449,638	38.7	7.1	-4
	ANALOG CIRCUIT	225,094	161,157	71.6	3.3	-8
2351	PUBLIC TELEPHONES	70,721	29,461	41.7	6.2	3
2362	OTHER TERMINAL EQPT	74,747	21,577	28.9	4.4	-3
2411	POLES	154,607	87,625	56.7	25.0	-89
2421	AERIAL CABLE					
	AERIAL CABLE-SUB	1,109,504	431,347	38.9	12.4	-14
	AERIAL CABLE-TRK	22,627	5,975	26.4	11.2	-2
2422	UNDERGROUND CABLE					
	U.G. CABLE-SUBSCRIBER	663,302	240,120	36.2	14.1	-28
	U.G. CABLE-TRUNK	168,021	68,515	40.3	12.9	-4
2423	BURIED CABLE	353,277	107,386	30.5	14.7	-7
2424	SUBMARINE CABLE	4,928	3,629	73.6	11.5	-10
2426	INTRABUILDING CABLE	157,014	94,024	59.9	13.7	-14
2441	CONDUIT SYSTEMS	601,291	156,439	26.0	45.0	-5
	TOTALS	7,658,222	2,934,189	38.3		

PARAMETER REPORT

CATEGORY	FIRST ELC YEAR	P.L. OR AYFR	AVG. NET SALV.	FUTURE NET SALV.	CURVE SHAPE PARAMETERS			COMMENTS
					c	G	S	
2112 MOTOR VEHICLES			11.0	12.0				
LIGHT DELIVERY CARS	1983	9.5	10.0	12.0	1.8100000E+00	-1.5270067E-03	7.4060011E-04	
LIGHT TRUCKS	1983	10.2	11.0	12.0	2.4900000E+00	-1.838537E-03	9.0589030E-04	
HEAVY TRUCKS	1983	11.0	11.0	12.0	1.7200000E+00	-6.1781651E-04	3.1991599E-04	
PASSENGER CARS	1983	7.5	10.0	12.0	1.2500000E+00	-3.536999E-03	2.5380568E-03	
2113 AIRCRAFT	1983	7.5	30.0	37.0	1.5300000E+00	-9.1877803E-04	-1.8408527E-02	
2115 GARAGE WORK EQUIPMENT	1983	12.0	-15.0	0.0	1.5300000E+00	-9.1877803E-04	-1.8408527E-02	
2116 OTHER WORK EQUIPMENT	1983	12.0	0.0	0.0	1.5300000E+00	-9.1877803E-04	-1.8408527E-02	
2121 BUILDINGS			0.0	3.0				
BUILDINGS-OIAL	1983	40.0	-1.0	3.0	1.1842873E+00	-1.0144970E-01	1.576845E-02	BELL CURVE # 3.0
BUILDINGS-MISCELLANEOUS	1983	35.0	-1.0	3.0	1.1333974E+00	-2.1743512E-01	2.3968840E-02	BELL CURVE # 2.5
BUILDINGS-HUTS AND TOLERS	1983	15.0	2.0	3.0	1.1333974E+00	-2.1743512E-01	2.3968840E-02	BELL CURVE # 2.5
BUILDINGS-HEADQUARTERS	1983	43.0	2.0	3.0	1.1842873E+00	-1.0144970E-01	1.576845E-02	BELL CURVE # 3.0
2122.1 FURNITURE	1983	22.0	1.0	1.0	1.0100000E+00	-2.2213921E-01	2.2147672E-01	
2123.1 OFFICE SUPPORT EQUIP	1983	8.7	7.0	3.0	7.4000000E-01	-3.8947833E-01	-1.0005844E-01	
2123.2 COMPANY COMM. EQUIP	0	8.5	3.0	3.0	1.3873999E+00	-1.1351107E-02	2.4458439E-03	
2124 COMPUTERS	1983	6.5	5.0	7.0	1.1500000E+00	-2.3804000E-01	3.305870E-02	
2211 ANALOG SWITCHING	0	1996.1	4.0	0.0	1.0% INTERIM RETIREMENT CURVE			
2212 DIGITAL SWITCHING	1983	17.5	3.0	3.0	1.1333974E+00	-2.1743512E-01	2.3968840E-02	BELL CURVE # 2.5
2220.1 DIGITAL OPERATOR SYSTEMS	1983	7.7	-9.0	-9.0	1.1300000E+00	-2.0557250E-02	-1.1745300E-03	
2220.2 ANALOG OPERATOR SYSTEMS	0	7.7	-4.0	-9.0	1.1300000E+00	-2.0557250E-02	-1.1745300E-03	
2231 RADIO SYSTEMS	1982	17.0	-2.0	-5.0	1.0800000E+00	-3.0531325E-01	2.3874793E-02	
2232.1 DIGITAL DATA SYSTEMS	1982	7.2	-1.0	-3.0	1.5400000E+00	-2.7152152E-03	-3.3454730E-03	
2232.2 DIGITAL CIRCUIT EQUIP	1982	13.0	-4.0	-4.0	1.1100000E+00	-9.8152178E-02	1.0308682E-02	
2232.3 ANALOG CIRCUIT EQUIP	1982	11.0	-6.0	-8.0	1.1100000E+00	-8.7108164E-02	9.1895603E-03	
231 PUBLIC TELEPHONE EQUIP	0	10.0	13.0	3.0	1.1100000E+00	-1.1203682E-01	3.4981789E-03	
2362.7-9 OTHER TERMINAL EQUIP	0	5.3	-1.0	-3.0	3.2999999E-01	-1.1940907E-00	-1.5688333E-01	
2411 POLES	1982	40.0	-33.0	-39.0	1.0700000E+00	-2.3417780E-03	-4.2705490E-03	
2421.1 AERIAL CABLE-SUB			-12.0	-14.0				
AERIAL CABLE-SUB MET	1982	22.0	-12.0	-14.0	1.0900000E+00	-2.4634838E-02	-4.5795621E-04	
AERIAL CABLE-SUB NON MET	1982	25.0	-14.0	-14.0	1.0900000E+00	-2.4634838E-02	-4.5795621E-04	
2421.3 AERIAL CABLE-TRK			-2.0	-2.0				
AERIAL CABLE-TRK MET	1982	22.0	-2.0	-2.0	1.1000000E+00	-2.4391433E-03	-5.0157128E-03	
AERIAL CABLE-TRK NON MET	1982	25.0	-2.0	-2.0	1.1000000E+00	-2.4391433E-03	-5.0157128E-03	
2422.1 U.G. CABLE-SUBSCRIBER			-28.0	-28.0				
U.G. CABLE-SUB MET	1982	25.0	-28.0	-28.0	1.0100000E+00	-6.3964913E-01	6.1109228E-03	
U.G. CABLE-SUB NON MET	1982	25.0	-28.0	-28.0	1.0100000E+00	-6.3964913E-01	6.1109228E-03	
2422.3 U.G. CABLE-TRUNK			-4.0	-4.0				
U.G. CABLE-TRK MET	1982	25.0	-4.0	-4.0	1.0400000E+00	-4.7323854E-02	1.3661652E-03	
U.G. CABLE-TRK NON MET	1982	25.0	-4.0	-4.0	1.0400000E+00	-4.7323854E-02	1.3661652E-03	
2423 BURIED CABLE			-7.0	-7.0				
BURIED CABLE-MET	1982	25.0	-7.0	-7.0	1.0200000E+00	-7.2318840E-01	1.3868583E-02	
BURIED CABLE-NON MET	1982	25.0	-7.0	-7.0	1.0200000E+00	-7.2318840E-01	1.3868583E-02	
2424 SUBMARINE CABLE	1982	25.0	-4.0	-10.0	1.0553674E+00	-3.5668854E-02	3.2599288E-03	
2426 INTRABUILDING CABLE			-13.0	-14.0				
INTRABLDG CABLE-MET	1982	22.0	-13.0	-14.0	1.0900000E+00	-2.4634838E-02	-4.5795621E-04	
INTRABLDG CABLE-NON MET	1982	22.0	-14.0	-14.0	1.0900000E+00	-2.4634838E-02	-4.5795621E-04	
2441 CONDUIT SYSTEMS	1982	60.0	-6.0	-5.0	1.1300000E+00	-7.0672150E-03	-3.2977520E-04	

COMPANY: NEW JERSEY BELL
STATE : NEW JERSEY

ADDITIONS & RETIREMENTS SUMMARY
(\$000)

ACCT	CATEGORY	1993 ADDS	1993 RETIRE	1994 ADDS	1994 RETIRE	1995 ADDS	1995 RETIRE
2211	ANA SWITCH	7,790	71,000	7,480	20,500	8,670	133,300
2212	DIG SWITCH	84,080	5,300	87,280	5,000	138,680	14,600
2232.2	CKT EQUIP-DIG	201,690	35,900	201,680	33,101	172,392	80,572
2232.3	CKT EQUIP-ANA	2,549	10,900	2,280	8,700	2,472	28,137
2421	AER CABLE-SUB	66,850	18,000	71,630	32,400	52,503	38,592
	AER CABLE-TRK	3,250	0	2,150	0	7,247	1,573
2422	UG CABLE-SUB	45,880	5,300	42,910	12,200	29,579	8,196
	UG CABLE-TRK	4,960	5,000	1,280	4,500	17,393	15,353
2423	BURIED CABLE	25,850	3,000	21,350	5,000	19,023	5,570

ACCT	CATEGORY	1996 ADDS	1996 RETIRE	1997 ADDS	1997 RETIRE	1998 ADDS	1998 RETIRE
2211	ANA SWITCH	4,270	110,500	5,000	112,800	0	141,730
2212	DIG SWITCH	123,870	17,700	113,040	12,300	106,350	25,500
2232.2	CKT EQUIP-DIG	190,091	87,025	210,929	110,749	241,246	115,963
2232.3	CKT EQUIP-ANA	1,917	31,930	1,814	30,948	1,375	28,377
2421	AER CABLE-SUB	52,968	40,392	58,175	40,971	63,521	45,851
	AER CABLE-TRK	10,064	2,095	13,968	2,663	18,579	3,192
2422	UG CABLE-SUB	27,825	14,871	27,407	16,268	27,336	18,989
	UG CABLE-TRK	18,683	13,442	20,252	17,448	21,100	19,371
2423	BURIED CABLE	20,355	5,988	23,697	6,237	27,527	8,309

ACCT	CATEGORY	1999 ADDS	1999 RETIRE
2211	ANA SWITCH	0	0
2212	DIG SWITCH	91,000	29,800
2232.2	CKT EQUIP-DIG	273,177	163,276
2232.3	CKT EQUIP-ANA	1,045	25,546
2421	AER CABLE-SUB	68,949	49,812
	AER CABLE-TRK	22,515	2,100
2422	UG CABLE-SUB	25,481	20,732
	UG CABLE-TRK	20,429	17,912
2423	BURIED CABLE	31,580	10,512